

# EXHIBIT 14-A

## EXAMPLE: GOVERNMENT SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE FOR THE YEAR ENDED JUNE 30, 20XX

(1) FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE	(2) FEDERAL CFDA NUMBER	PASS- THROUGH GRANTOR'S NUMBER	PROGRAM OR AWARD AMOUNT	CASH/ACCRUED OR (DEFERRED) REVENUE AT JULY 1, 20XX	RECEIPTS OR REVENUE RECOGNIZED	DISBURESEMEN TS/ EXPENDITURES	CASH/ACCRUED OR (DEFERRED) REVENUE AT JUNE 30, 20XX (3)
				BEGINNING BALANCE AT JULY 1, 20XX			BEGINNING BALANCE AT JUNE 30, 20XX
<u>U.S. DEPARTMENT OF EDUCATION</u>							
IMPACT AID	84.041	N/A	X,XXX,XXX	XX,XXX	X,XXX,XXX	X,XXX,XXX	XX,XXX
BILINGUAL EDUC.	84.003	N/A	X,XXX,XXX	XX,XXX	X,XXX,XXX	X,XXX,XXX	XX,XXX
<u>PASSED-THROUGH STATE DEPT. OF EDUC.</u>							
CHAPTER 1	84.011	XXXXX	X,XXX,XXX	XX,XXX	X,XXX,XXX	X,XXX,XXX	XX,XXX
VOCATIONAL ED.							
-BASIC GRANTS TO STATES	84.048	XXXXX	X,XXX,XXX	XX,XXX	X,XXX,XXX	X,XXX,XXX	XX,XXX
TOTAL DEPARTMENT OF EDUCATION				XX,XXX	X,XXX,XXX	X,XXX,XXX	XX,XXX
<u>U.S. DEPARTMENT OF HUD</u>							
DIRECT PROGRAMS: CDBG	14.218	N/A	X,XXX,XXX	XX,XXX	X,XXX,XXX	X,XXX,XXX	XX,XXX
URBAN DEVELOPMENT ACTION GRANT	14.221	N/A	X,XXX,XXX	(X,XXX)	0	0	(X,XXX) (4)
				XX,XXX	X,XXX,XXX	X,XXX,XXX	XX,XXX
<u>PASSED-THROUGH STATE OF COMM. DEV.</u>							
CDBG GRANT STATES PROG	14.219	XXXXX	X,XXX,XXX	XX,XXX	X,XXX,XXX	X,XXX,XXX	XX,XXX
TOTAL U.S. DEPARTMENT OF HUD				XX,XXX	X,XXX,XXX	X,XXX,XXX	XX,XXX
<u>OTHER FEDERAL ASSISTANCE (5)</u>							
DEPT. OF DEFENSE ENGIN. STUDY CONT.	----	----	X,XXX,XXX	XX,XXX	X,XXX,XXX	X,XXX,XXX	XX,XXX
TOTAL FEDERAL ASSISTANCE				XX,XXX	X,XXX,XXX	X,XXX,XXX	XX,XXX

### NOTES:

(1) ALL MAJOR AND NONMAJOR PROGRAMS SHOULD BE INDIVIDUALLY IDENTIFIED, INCLUDING THOSE COMPLETED OR TERMINATED DURING THE AUDIT PERIOD.

(2) CATALOG OF FEDERAL DOMESTIC ASSISTANCE NUMBER

(3) IF THE SCHEDULE IS PREPARED ON THE BASIS OF ACCOUNTING OTHER THAN GAAP, BASIS SHOULD BE DISCLOSED. A RECONCILIATION TO THE GENERAL PURPOSE FINANCIAL STATEMENTS MAY BE PROVIDED.

(4) THIS ITEM IS INTENDED TO SHOW THAT PROGRAMS CAN BE OPEN WITHOUT MONIES BEING RECEIVED OR EXPENDED DURING THE AUDIT PERIOD. SUCH PROGRAMS SHOULD BE INCLUDED IN THE SCHEDULE.

(5) FOR SIGNIFICANT PROGRAMS OR GRANTS THAT HAVE NOT BEEN ASSIGNED A CFDA NUMBER, THOSE PROGRAMS SHOULD BE INCLUDED IN THE SCHEDULE.

THIS SCHEDULE MAY BE EXPANDED TO SHOW LOCAL GOVERNMENT IDENTIFYING NUMBERS, MATCHING CONTRIBUTIONS, AND OTHER INFORMATION. THE SCHEDULE MAY ALSO SHOW INFORMATION BY GRANT, WITH COUPONS ADDED FOR GRANT NUMBERS AND GRANT PERIOD.